

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Eminence Community School Corp (5910)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$1,222,562	\$1,246,742	\$1,268,917	\$1,242,314	0.4%	-2.1%
Transfer Tuition to Other School Corps Within State	561	\$240,925	\$254,636	\$277,640	\$353,031	10.0%	27.2%
Non - Certified Salaries	120	\$205,847	\$200,001	\$185,103	\$168,303	-4.9%	-9.1%
Group Health Insurance	222	\$0	\$0	\$0	\$107,208	NA	NA
Other Group Insurance Authorized by Statute	224	\$221,614	\$214,170	\$245,341	\$105,530	-16.9%	-57.0%
Social Security Certified	212	\$88,802	\$90,759	\$95,942	\$94,322	1.5%	-1.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,755	\$6,931	\$7,001	\$57,467	65.0%	720.9%
Teacher Retirement Fund, After 7-1-95	216	\$105,318	\$126,098	\$112,398	\$52,821	-15.8%	-53.0%
Connectivity	744	\$12,793	\$17,633	\$13,371	\$45,107	37.0%	237.4%
Other Employee Benefits	241 - 290	\$35,086	\$32,510	\$37,246	\$36,955	1.3%	-0.8%
Nonlicensed Employees	136	\$33,925	\$38,199	\$33,614	\$29,626	-3.3%	-11.9%
Operational Supplies	611	\$13,265	\$29,959	\$18,836	\$16,365	5.4%	-13.1%
Social Security Noncertified	211	\$18,224	\$18,099	\$13,679	\$12,730	-8.6%	-6.9%
Other Supplies and Materials	615, 660 - 689	\$29,590	\$3,633	\$7,988	\$12,460	-19.4%	56.0%
Instructional Programs Improvement Services	312	\$26,304	\$9,177	\$8,200	\$10,918	-19.7%	33.2%
Computer Hardware	741	\$0	\$0	\$122,981	\$8,768	NA	-92.9%
Other Purchased Services	593	\$13,835	\$11,328	\$0	\$8,250	-12.1%	NA
Licensed Employees	135	\$0	\$1,866	\$160	\$6,040	NA	3675.0%
Textbooks	630	\$14,106	\$26,000	\$31,008	\$5,071	-22.6%	-83.6%
Travel	580	\$3,142	\$6,673	\$4,646	\$3,910	5.6%	-15.8%
Group Life Insurance	221	\$0	\$0	\$0	\$2,763	NA	NA
Equipment	730	\$5,741	\$54,386	\$0	\$2,353	-20.0%	NA
Group Accident Insurance	223	\$0	\$0	\$0	\$2,126	NA	NA
Dues and Fees	810	\$99	\$2,709	\$1,432	\$1,330	91.4%	-7.2%
Library Books	640	\$2,412	\$4,475	\$706	\$1,105	-17.7%	56.6%
Pupil Services	313	\$83	\$0	\$0	\$300	37.9%	NA
Other Professional and Technical Services	319	\$13,927	\$800	\$2,116	\$280	-62.3%	-86.8%
Miscellaneous Objects	876 - 899	\$647	\$543	-\$2	\$259	-20.4%	NA
Periodicals	650	\$373	\$118	\$682	\$73	-33.5%	-89.3%
Pre-2008 Object Code - Temporary Salaries	130	\$240	\$0	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$9,862	\$0	\$2,059	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$2,685	\$58	\$1,162	\$0	-100.0%	-100.0%
Staff Services	314	\$0	\$83	\$0	\$0	NA	NA
Professional Development	748	\$0	\$9,442	\$0	\$0	NA	NA
Unemployment Insurance	230	\$3,368	\$0	\$0	\$0	-100.0%	NA
Overtime Salaries	140	\$1,600	\$0	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$20,735	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$2,354,867	\$2,407,030	\$2,492,225	\$2,387,782	0.3%	-4.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$235,634	\$244,659	\$161,079	\$138,023	-12.5%	-14.3%
Non - Certified Salaries	120	\$56,146	\$35,533	\$42,254	\$38,537	-9.0%	-8.8%
Teacher Retirement Fund, After 7-1-95	216	\$20,187	\$24,757	\$12,455	\$13,970	-8.8%	12.2%
Social Security Certified	212	\$15,101	\$17,149	\$12,014	\$10,223	-9.3%	-14.9%
Group Health Insurance	222	\$0	\$0	\$0	\$8,482	NA	NA
Other Group Insurance Authorized by Statute	224	\$29,932	\$27,814	\$15,784	\$8,096	-27.9%	-48.7%
Operational Supplies	611	\$740	\$277	\$758	\$1,430	17.9%	88.5%
Social Security Noncertified	211	\$1,948	\$673	\$1,373	\$1,389	-8.1%	1.2%
Travel	580	\$1,060	\$68	\$342	\$333	-25.1%	-2.9%
Group Life Insurance	221	\$0	\$0	\$0	\$208	NA	NA
Group Accident Insurance	223	\$0	\$0	\$0	\$208	NA	NA
Other Employee Benefits	241 - 290	\$836	\$331	\$538	\$180	-31.9%	-66.5%
Instructional Programs Improvement Services	312	\$1,005	\$224	\$675	\$95	-44.6%	-85.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,963	\$248	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$1,235	\$880	\$819	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$365,787	\$352,611	\$248,091	\$221,174	-11.8%	-10.8%
Overhead and Operational							
Non - Certified Salaries	120	\$350,897	\$349,761	\$363,927	\$370,761	1.4%	1.9%
Student Transportation Services	510	\$231,800	\$232,384	\$233,706	\$233,201	0.2%	-0.2%
Operational Supplies	611	\$127,748	\$146,952	\$141,393	\$140,624	2.4%	-0.5%
Certified Salaries	110	\$63,000	\$63,000	\$115,381	\$104,854	13.6%	-9.1%
Heating and Cooling for Buildings - Electricity	621	\$0	\$40,290	\$12,086	\$61,664	NA	410.2%
Heating and Cooling for Buildings - Gas	622	\$0	\$9,941	\$0	\$52,060	NA	NA
Insurance	520	\$47,965	\$57,429	\$63,340	\$51,601	1.8%	-18.5%
Group Health Insurance	222	\$0	\$0	\$0	\$36,344	NA	NA
Other Group Insurance Authorized by Statute	224	\$56,183	\$54,259	\$74,827	\$35,057	-11.1%	-53.1%
Equipment	730	\$126,468	\$99,473	\$128,189	\$34,291	-27.8%	-73.2%
Gasoline and Lubricants	613	\$33,530	\$28,991	\$35,699	\$28,387	-4.1%	-20.5%
Social Security Noncertified	211	\$25,910	\$25,673	\$24,442	\$24,819	-1.1%	1.5%
Other Professional and Technical Services	319	\$50	\$0	-\$50	\$21,523	355.5%	-43146.0%
Repairs and Maintenance Services	430	\$13,273	\$9,939	\$15,781	\$16,840	6.1%	6.7%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$10,467	\$10,320	NA	-1.4%
Land and Easements	710	\$8,614	\$6,649	\$10,004	\$9,417	2.3%	-5.9%
Board of Education Services	318	\$9,161	\$9,166	\$9,158	\$8,962	-0.5%	-2.1%
Other Employee Benefits	241 - 290	\$10,209	\$9,832	\$11,568	\$6,730	-9.9%	-41.8%
Social Security Certified	212	\$0	\$0	\$7,012	\$6,507	NA	-7.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Water and Sewage	411	\$4,688	\$7,679	\$5,647	\$4,711	0.1%	-16.6%
Removal of Refuse and Garbage	412	\$6,823	\$4,601	\$4,355	\$3,315	-16.5%	-23.9%
Dues and Fees	810	\$2,920	\$2,534	\$4,358	\$2,646	-2.4%	-39.3%
Telephone	531	\$6,014	\$4,774	\$2,900	\$2,632	-18.7%	-9.2%
Advertising	540	\$2,265	\$1,269	\$2,216	\$2,379	1.2%	7.3%
Postage and Postage Machine Rental	532	\$2,914	\$3,011	\$1,500	\$2,334	-5.4%	55.6%
Instructional Programs Improvement Services	312	\$2,466	\$896	\$590	\$2,275	-2.0%	285.4%
Travel	580	\$1,640	\$990	\$2,919	\$1,223	-7.1%	-58.1%
Improvements Other Than Buildings	715	\$23,101	\$10,620	\$91	\$911	-55.4%	905.7%
Group Life Insurance	221	\$0	\$0	\$0	\$739	NA	NA
Official Bond Premiums	525	\$525	\$525	\$425	\$588	2.9%	38.4%
Group Accident Insurance	223	\$0	\$0	\$0	\$492	NA	NA
Printing and Binding	550	\$113	\$35	\$727	\$102	-2.3%	-85.9%
Miscellaneous Objects	876 - 899	\$26	\$932	\$582	\$44	14.3%	-92.4%
Bank Service Charges	871	\$40	\$87	\$130	\$40	0.0%	-69.1%
Vehicles	731	\$31,137	\$110,292	\$41,960	\$0	-100.0%	-100.0%
Other Supplies and Materials	615, 660 - 689	\$174	\$0	\$0	\$0	-100.0%	NA
Tires and Repairs	612	\$385	\$0	\$33	\$0	-100.0%	-100.0%
Instruction Services	311	\$950	\$500	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$1,190,988	\$1,292,483	\$1,325,361	\$1,278,392	1.8%	-3.5%
Non Operational							
Redemption of Principal	831	\$553,549	\$517,713	\$548,750	\$544,796	-0.4%	-0.7%
Construction Services	450	\$160,915	\$144,827	\$162,200	\$169,678	1.3%	4.6%
Other Professional and Technical Services	319	\$72,359	\$78,863	\$130,978	\$113,930	12.0%	-13.0%
Equipment	730	\$38,967	\$60,759	\$126,070	\$20,709	-14.6%	-83.6%
Non - Certified Salaries	120	\$14,760	\$15,656	\$17,015	\$16,405	2.7%	-3.6%
Certified Salaries	110	\$18,551	\$23,764	\$7,537	\$5,897	-24.9%	-21.8%
Computer Hardware	741	\$0	\$0	\$2,486	\$2,594	NA	4.3%
Social Security Noncertified	211	\$1,129	\$1,150	\$1,302	\$1,288	3.3%	-1.1%
Operational Supplies	611	\$0	\$0	\$0	\$762	NA	NA
Social Security Certified	212	\$1,425	\$1,818	\$578	\$436	-25.6%	-24.5%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$10	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$5	NA	NA
Non Operational Total		\$861,655	\$844,549	\$996,915	\$876,509	0.4%	-12.1%
Grand Total		\$4,773,297	\$4,896,674	\$5,062,591	\$4,763,857	0.0%	-5.9%